

## **Fremont NH – 2009 Tax Rate Release Information**

We are in receipt of the 2009 tax rate. The Selectmen's Office, with input from the Tax Collector, School, and Superintendent's Office, has prepared this information for you in an effort to assist in your understanding of the 2009 rate. The new tax rate, set by the NH Department of Revenue Administration on 10/22/09 is \$23.12 per thousand. This breaks down as follows:

	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>
Town	2.64	3.17	3.28	3.70	3.44
Local School	12.68	14.87	14.87	15.74	16.62
State School	2.28	2.26	2.20	2.22	2.18
County	0.85	0.84	0.88	0.90	0.88
<b>Total</b>	<b>\$18.45</b>	<b>\$20.27</b>	<b>\$21.23</b>	<b>\$22.56</b>	<b>\$23.12</b>

As you may remember, our last revaluation was done in 2005. This year we able to look at the prior years as landmarks. A key component to the annual setting of the tax rate is the total amount of town-wide assessed valuation. This is the total value of all taxable land and buildings in Fremont. These numbers have changed as follows:

<b>Year</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>
Total Assessed Valuation	\$399,950,562	\$415,332,105	\$421,914,226	\$427,227,039	\$429,321,292

The Town received a default budget in 2009 and only two warrant articles passed. This caused a reduction in the Town portion of the tax rate, of \$0.26. Town overall expenses decreased given these voter decisions. A warrant article passed for mosquito control \$49,550, and one in support of the American Red Cross for \$425. The net municipal appropriations decreased by \$108,570 from 2008. If you have specific questions about the Town's portion of the tax rate, they can be directed to the Selectmen's Office at the Town Hall at 895 2226.

At the School District Meeting, it was forecasted that the local school portion of the tax rate would increase by just over one dollar. The actual increase was \$0.88 when the rate was set in the fall. The gross increase in the school budget was \$499,720 according to the tax rate formulation.

Local School changes in the tax rate are related to the following:

- ❖ \$469,880 increase over 2008-09 – Increase due to contractual obligations

If you have specific questions about the school expenses, you can contact the Superintendent's Office, SAU #83, at 5 Hall Road Unit 1 in Fremont, at 895 6903.

**AS IN ALL YEARS, THE LOCAL TAX RATES (TOWN AND LOCAL SCHOOL) ARE A DIRECT REFLECTION OF THE VOTES TAKEN BY THE VOTERS OF FREMONT AT THE ANNUAL TOWN AND SCHOOL DISTRICT MEETINGS IN MARCH.**

The State School tax portion decreased by \$11,691, resulting in a State School tax rate decrease of \$0.04 to \$2.18. This rate is based on the equalization ratio and the "cost of an adequate education" as determined by the Department of Education based on weighted average daily membership in residence in each school district. Each school district's percentage of total is then calculated. Each percentage is then multiplied by the Town's share of the State education tax amount to allocate a portion of the state education taxes to each school district. Fremont continues to see less revenue from the State of New Hampshire for education. The difference between the adequate education for each school district and each school district's share of the state education taxes

becomes the adequate education grant for each school district. The NH Legislature continues to struggle with the education tax issues, including “donor” versus “receiver” towns.

The portion of the Rockingham County budget attributable to Fremont decreased by \$4,141 to a total of \$378,481. Veteran Credits increased by \$1,500 to \$89,000. Elderly and blind exemptions decreased slightly to \$1,165,000.

Current use values did not change significantly, and there was less new value attributable to new homes, garages, sheds, and other property value improvements. Additions to the tax base help to offset expenditures increases and more evenly balance the tax rate. The State also completely deleted Shared Revenues to offset town and county expenses, resulting in a revenue reduction of \$12,219.

The Tax Collector's Office at the Town Hall will be open the following dates for payment of taxes:

Thursday October 29 4:30 to 7:00 pm  
Thursday November 5 4:30 to 8:00 pm  
Tuesday November 10 5:00 to 7:00 pm  
Thursday November 12 4:30 to 8:00 pm  
Tuesday November 17 5:00 to 7:00 pm  
Thursday November 19 4:30 to 8:00 pm  
Tuesday November 24 4:30 to 7:00 pm  
Tuesday December 1 4:30 to 7:00 pm

TAX BILLS ARE DUE  
TUESDAY DECEMBER 1, 2009

If you have questions about your assessment, please feel free to stop by the Selectmen's Office and review the records. All property assessing records are public information. You can access the information online at the Vision Appraisal website at [www.visionappraisal.com](http://www.visionappraisal.com). We send updates in several times a year to the Vision site, and you can see the most recent date of updates when you log on. The Selectmen's Office is open Monday and Friday 8:30 am to 12 noon; Tuesday and Wednesday 8:30 am to 4:00 pm; and Thursday from 11:00 am to 5:00 pm.

If you feel that your property is disproportionately assessed, or there are listing errors on your card, you will need to file an abatement. Our abatement information sheet is available at the Town Offices and on the town website at [www.fremont.nh.gov](http://www.fremont.nh.gov). Abatement forms are available at the Selectmen's Office, or can be downloaded from the NHBTLA website at <http://www.nh.gov/btla>; and there is also a link on the Town's website. You need Form *Taxpayers 76:16 Abatement Application to Municipality*. You can also call or email the Selectmen's Office and we will send one out to you. Abatement forms are DUE no later than MARCH 1, 2010. If dropped off in person, they must be received by the close of business at 12 noon that day.

You can drop off tax payments with a stamped self-addressed returned envelope, and the Collector will mail out your receipt. The Selectmen's Office and Tax Collector's Office are located at the Fremont Town Hall, 295 Main Street; on the main floor.

Fremont Selectmen's Office  
PO Box 120  
Fremont NH 03044-0120  
603 895 2226  
[FremontTownHall@comcast.net](mailto:FremontTownHall@comcast.net)  
[FremontTA@comcast.net](mailto:FremontTA@comcast.net)

Fremont Tax Collector  
PO Box 120  
Fremont NH 03044-0120  
603 895 2226 x 14  
[FremontTax@comcast.net](mailto:FremontTax@comcast.net)